Alberta

Freedom To Create. Spirit To Achieve.

Executive Council

Annual Report
2008-2009

Government of Alberta

Executive Council

Annual Report

2008-2009

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Preface

The Public Accounts of Alberta are prepared in accordance with the *Financial Administration Act* and the *Government Accountability Act*. The Public Accounts consist of the annual report of the Government of Alberta and the annual reports of each of the 24 ministries.

The annual report of the Government of Alberta released June 30, 2009 contains ministers' accountability statements, the consolidated financial statements of the province and the *Measuring Up* report, which compares actual performance results to desired results set out in the government's business plan.

This annual report of the Ministry of Executive Council contains the minister's accountability statement, the audited financial statements of the Ministry and a comparison of actual performance results to desired results set out in the Ministry business plan. This ministry annual report also includes other financial information as required by the *Financial Administration Act* and *Government Accountability Act*, either as separate reports or as a part of the financial statements, to the extent that the Ministry has anything to report.

Accountability Statement

The ministry's annual report for the year ended March 31, 2009, was prepared under my direction in accordance with the *Government Accountability Act* and the government's accounting policies. All of the government's policy decisions as at September 17, 2009 with material economic or fiscal implications of which I am aware have been considered in the preparation of this report.

Ed Stelmach
Premier

Message from the Premier

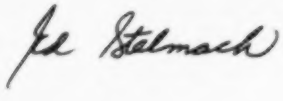
The work of Executive Council is integral to government, from strategic planning and policy coordination to leading two-way communication with Albertans. This year saw government move forward on a number of Albertans' priorities, including investing in infrastructure, helping to sustain and preserve the environment and supporting innovation. Executive Council staff accomplished a great deal in the 2008-09 fiscal year, and I'm pleased to offer this report on ministry activities, including operational highlights and financial information.

The work of the 2008-09 year was driven by two goals outlined in the 2008-11 business plan:

Goal 1 - Government policy and planning are coordinated and effective, and
Goal 2 - Government communications are coordinated and effective.

Executive Council continued the implementation of the Public Agencies Governance Framework, began work on establishing the Premier's Council for Economic Strategy and led the launch of a new Alberta brand that will help tell our story to the world.

We are committed to continuing to build Alberta for the future. Our plans are bold and ambitious, and will serve us well as we tackle the challenges posed by the current global economic situation. I am very proud of the work done by ministry staff, and I look forward to another year of hard work on Albertans' priorities.



Ed Stelmach
Premier

Management's Responsibility for Reporting

The Ministry of Executive Council includes:

- Executive Council/Office of the Premier; and,
- the Public Affairs Bureau.

The executives of the individual entities within the Ministry have the primary responsibility and accountability for the respective entities. Collectively, the executives ensure the Ministry complies with all relevant legislation, regulations and policies.

Ministry business plans, annual reports, performance results and the supporting management information are integral to the government's fiscal and business plans, annual report, quarterly reports and other financial and performance reporting.

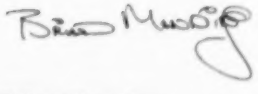
Responsibility for the integrity and objectivity of the financial statements and performance results for the Ministry rests with the Premier, President of Executive Council. Under the direction of the Premier, I oversee the preparation of the Ministry's annual report, including financial statements and performance results. The financial statements and the performance results, of necessity, include amounts that are based on estimates and judgments. The financial statements are prepared in accordance with the Canadian generally accepted accounting principals for the public sector as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants. The performance measures are prepared in accordance with the following criteria:

- Reliability - Information agrees with the underlying data and with the sources used to prepare it.
- Understandability and Comparability - Actual results are presented clearly and consistently with the stated methodology and presented on the same basis as targets and prior years' information.
- Completeness - Performance measures and targets match those included in Budget 2008. Actual results are presented for all measures.

As Deputy Minister, in addition to program responsibilities, I establish and maintain the Ministry's financial administration and reporting functions. The Ministry maintains systems of financial management and internal control which give consideration to costs, benefits and risks that are designed to:

- provide reasonable assurance that transactions are properly authorized, executed in accordance with prescribed legislation and regulations, and properly recorded so as to maintain accountability of public money;
- provide information to manage and report on performance;
- safeguard the assets and properties of the province under Ministry administration;
- provide Executive Council, Treasury Board and the Minister of Finance any information needed to fulfill their responsibilities; and,
- facilitate preparation of Ministry business plans and annual reports required under the *Government Accountability Act*.

In fulfilling my responsibilities for the Ministry, I have relied, as necessary, on the executive of the individual entities within the Ministry.



Brian Manning
Deputy Minister, Executive Council

Entity Chart

Executive Council

Office of the Premier / Executive Council

Office of the Premier
- provides planning, communications and administrative support to the Premier's offices in Edmonton and Calgary

Deputy Minister's Office
- provides advice and support to the Premier on policy and organizational issues
- provides leadership to the Alberta Public Service

Cabinet Coordination Office
- provides organizational and administrative support and advice to Cabinet and its key committees

Policy Coordination Office
- supports long-term strategic planning and policy coordination for government
- promotes cross-ministry coordination in the development and implementation of strategic priorities

Premier's Council for Economic Strategy
- provides advice to the Premier on economic strategies to ensure that Alberta is the best place to live, work, visit and invest

Agency Governance Secretariat
- provides support for the development of policies to improve the governance of public agencies
- manages the implementation of Bill 32: the *Alberta Public Agencies Governance Act*

Protocol Office
- plans and coordinates international visits and provincial government ceremonial events
- manages Government House operations

Alberta Order of Excellence
- supports the Alberta Order of Excellence Council, which reviews public nominations and selects individuals to receive the province's highest honour

Office of the Lieutenant Governor
- provides planning, communications and administrative support to the Lieutenant Governor

780-427-2251
www.alberta.ca
www.premier.alberta.ca

Public Affairs Bureau

Corporate Communications
- helps government communicate with Albertans by assigning staff to communications branches across government
- plans, coordinates and executes cross-government communications activities
- coordinates government communications to and from Albertans during public emergencies
- plans and coordinates government-wide internal communications

Brand Initiative
- manages the development and implemention of a far-reaching, comprehensive and sustained communications strategy that reflects the true Alberta

Marketing Services
- provides advertising consultation and support to ministries, and coordinates corporate advertising
- manages the Government of Alberta Corporate Identity

Internet Communications
- manages the Government of Alberta website and coordinates cross-government standards for all ministry websites

Information Technology and Media Services
- distributes government news releases
- provides media monitoring to ministries
- provides technical support for major government news conferences and announcements
- provides IT support to the ministry

Corporate Services
- manages human resources, finance, administrative, business planning/annual reports, records management and FOIP needs for the ministry

780-427-2754
www.publicaffairs.gov.ab.ca

Operational Overview

The Ministry of Executive Council includes the Office of the Premier/Executive Council, which provides organizational and administrative support and advice to Cabinet; delivers long-term strategic planning and policy coordination for government; provides advice to the Premier on economic strategies; plans and coordinates international visits and provincial government ceremonial events; supports government agencies, boards and commissions; and provides planning, communications and administrative support to the Office of the Premier, the Office of the Lieutenant Governor and the Alberta Order of Excellence Council.

Executive Council also includes the Public Affairs Bureau, which helps government communicate with Albertans; develops communications for government's long-term strategic plans and priority initiatives; leads the province's branding initiative; supports internal government communications; coordinates advertising and the corporate identity program; provides Albertans with two-way access to government through central communications and information resources; and ensures effective communications with Albertans during public emergencies.

2008-09 Key Activities

Office of the Premier/Executive Council

Agency Governance Secretariat
The Agency Governance Secretariat continued to promote the implementation of the Public Agencies Governance Framework in 2008-09, leading the development of Bill 32: *The Alberta Public Agencies Governance Act*; the development of a database for a government agency inventory; provision of support for the development of agency mandate and roles documents; and the development of orientation materials for directors of public agencies.

Policy Coordination Office
In 2008-09, the Policy Coordination Office supported annual strategic planning through leadership on the environmental scan and the opportunities analysis and identification of long-term strategic issues. The Office also co-led development of the three-year Government of Alberta Strategic Business Plan. The Office supported the identification, implementation and tracking of government priorities and reported on progress. Office staff also provided advice on strategic options and promoted a corporate, cross-ministry integrated approach to policy development that is aligned with government priorities.

In addition, the Office supported implementation of priority actions, including delivery of a conference to strengthen policy capacity in the public sector and enhanced the policy development processes and documents that support decision-making.

Premier's Council for Economic Strategy

In 2008-09, a Secretariat to support the Premier's Council for Economic Strategy was formed and an extensive search was undertaken that identified potential Council members. Members were then selected and recruited with the goal of commencing formal operation in 2009-10.

The Premier's Council for Economic Strategy will consider long-term goals for Alberta and provide advice on actions the Alberta government can take to best position the province for the future. They will provide an external perspective on Alberta's efforts to boost innovation, diversify the economy, enhance our quality of life, and sustain prosperity over the long-term.

Protocol Office

In 2008-09, the Protocol Office coordinated and provided expertise on more than 50 visits of international dignitaries to Alberta, including official visits by several foreign ministers, ambassadors/high commissioners and consuls general. The Office coordinated a reception at McDougall Centre in Calgary during the Global Petroleum Show. Guests included the Minister of Energy from the United Arab Emirates, who also had private meetings with the Premier and the Minister of Energy. With the Government of Alberta briefing for consular and other representatives also taking place at McDougall Centre in Calgary, Protocol staff arranged for key members of the consular corps to tour the oil sands. Protocol also planned and/or provided advice for provincial government ceremonial events.

The Alberta Order of Excellence

The Alberta Order of Excellence, which recognizes Albertans who have served the province with excellence and distinction, invested seven individuals in a ceremony on October 9, 2008 in Edmonton.

Public Affairs Bureau

The Public Affairs Bureau is committed to helping share Alberta's story with the world, and ensuring that government communications are well coordinated, effectively managed and responsive to the information needs of Albertans.

Bureau staff led the development and launch of a new Alberta brand that reflects the province as a great place to live, work, visit and invest, and ensures that the province's reputation is enhanced and promoted. To develop the brand, research was conducted through October 2008 to January 2009. In March 2009, the new brand was successfully rolled out and the new brand look and feel implemented within government. A new brand strategy with updated messaging and an updated approach to advocacy efforts in the United States was also implemented. PAB staff coordinated the creation of the brand website, developed and executed a media relations strategy about the brand and conducted social media research.

PAB staff contributed to government's emergency preparedness through participation in Operation Sweet Grass. During the exercise, staff participated in teams for onsite communications, the Public Inquiry Room call centre, and the government website. The Bureau also took part in an exercise for the communications office of the Government Emergency Operations Centre (GEOC) on March 17 to ensure effective emergency processes are in place and understood.

To provide government staff with easy access to government news and information, an electronic employee newsletter, *GoA Connector*, was published monthly to all departments. The GoA Connected website was updated monthly with *GoA Connector* content.

Public Affairs Bureau staff also played important roles in a number of projects across government, including work on the following initiatives:

The Alberta Conservation Team's (ACT) One Simple Act program was launched in June 2008 to educate and encourage Albertans to conserve energy and water and reduce waste. Since the program launched, ACT has successfully delivered One Simple Act at more than 210 community events, and engaged more than 12,000 Albertans. The unique program enabled the team and the Government of Alberta to utilize modern, innovative and bold communications tactics. Communications support of One Simple Act in 2008-2009 was provided to the Alberta Conservation Team through strategic planning, media training and media relations, advertising support, web advice and writing and editing.

PAB staff also provided communications support for the government's Safe Communities initiative. This is a partnership of nine government ministries working collaboratively to address crime by focusing on enforcement and addressing the root causes of crime, such as family violence, addiction and mental illness. Staff provided ongoing assistance with media relations, event planning and strategic communications.

Communities across the province came alive on September 6, 2008 with concerts, exhibits, performances, demonstrations and much more for the inaugural Alberta Arts Day. Thousands of Albertans took part in the celebrations and participated in more than 100 community-led events. Public Affairs Bureau staff played a lead role in assisting communities in planning, organizing and promoting their Arts Day activities. An event planning tool kit was developed, along with customizable marketing and promotional materials. An online community events calendar was promoted extensively through targeted advertising and media relations. Staff also helped spread the word about Alberta Arts Day through social media, which included development of an Arts Day Facebook fan site, an artists' blog and a Book Crossing Challenge that invited Albertans to read books written by, published by or about Albertans and then share those books with others.

PAB staff at Education focused a majority of their work during the past year on supporting three important initiatives designed to benefit Alberta's students: Setting the Direction for Special Education in Alberta; Speak Out! – Alberta Student Engagement Initiative; and Inspiring Education: A Dialogue with Albertans. The branch also supported communications strategies that contribute to the discussion about public education in Alberta. It developed new opportunities and approaches in working with the public and media, identified more effective communications methods and explored new social media tools to reach different audiences.

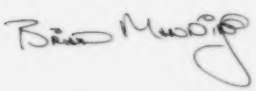
Message from the Deputy Minister

Executive Council staff play an integral role in the ongoing good governance of the province, and their contributions are many and diverse.

In 2008-09, staff provided ongoing support to government as it continued to roll out plans for Alberta. To improve the governance of public agencies, we saw progress in implementing the Public Agencies Governance Framework, including the introduction of Bill 32: *The Alberta Public Agencies Governance Act*. Policy Coordination Office staff assisted with ongoing strategic planning. Members were identified, recruited and selected for the Premier's Council for Economic Strategy. Executive Council staff also supported Alberta's international relations efforts, helping to welcome more than 50 visits of international dignitaries, and honoured our homegrown heroes by investing seven individuals into the Alberta Order of Excellence.

The Public Affairs Bureau led the creation and launch of Alberta's new brand and accompanying strategy, which reflects Alberta as a great place to live, work, visit and invest. Throughout government, Bureau staff also provided communications support to key government initiatives such as One Simple Act and Alberta Arts Day. Staff also facilitated government's ongoing internal communications efforts with a government-wide e-newsletter and intranet site.

I am proud to lead such a dedicated group of professionals, and I would like to thank them for their work throughout the past fiscal year.



Brian Manning
Deputy Minister, Executive Council

Report of the Auditor General on Performance Measures

To the Members of the Legislative Assembly

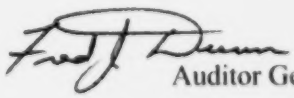
I have reviewed the performance measures identified as "Reviewed by Auditor General" included in the Ministry of Executive Council's 2008-09 Annual Report. These performance measures are prepared based on the following criteria:

- Reliability – Information agrees with the underlying data and with sources used to prepare it.
- Understandability and Comparability – Actual results are presented clearly and consistently with the stated methodology and presented on the same basis as targets and prior years' information.
- Completeness – performance measures and targets match those included in Budget 2008. Actual results are presented for all measures.

My review was made in accordance with Canadian generally accepted standards for review engagements and, accordingly, consisted primarily of enquiry, analytical procedures and discussion related to information supplied to me by the Ministry. My review was not designed to provide assurance on the relevance of these performance measures.

A review does not constitute an audit and, consequently, I do not express an audit opinion on these performance measures.

Based on my review, nothing has come to my attention that causes me to believe that the "Reviewed by Auditor General" performance measures in the Ministry's 2008-09 Annual Report are not, in all material respects, presented in accordance with the criteria of reliability, understandability, comparability, and completeness as described above. However, my review was not designed to provide assurance on the relevance of these performance measures.


FCA
Auditor General

Edmonton, Alberta
September 14, 2009

Ministry Expense by Function

	2008-09 Budget ($000)	2008-09 Actual ($000)	2007-08 Actual ($000)
Office of the Premier/Executive Council	10,054	9,942	8,733
Public Affairs Bureau (includes Brand Initiative)	20,026	18,521	14,373
Statutory Expenses (Provision for Vacation Pay)	-	613	(7)
Total Expense by Function - General Government	**30,080**	**29,076**	**23,099**

Increased spending for 2008-09 is mainly related to two new initiatives:

- the establishment of the Premier's Council for Economic Strategy, and
- the development and initial launch of a new Alberta brand (this first phase of the Brand Initiative was completed for $1.3 million less than the $5 million estimated for 2008-09).

Results Discussion and Analysis

The measure related to Goal 1 "Government policy and planning are coordinated and effective", has been developed for the 2008-09 Annual Report. The satisfaction level of Policy Coordination Office (PCO) clients is positive. Results indicate that 85% of PCO clients are satisfied with products and services they received from PCO over the past 12 months.

The results from the measures related to Goal 2 "Government communications is coordinated and effective" are consistent with those from previous years:

2a. Public satisfaction with government communications decreased by 2% from the previous year and remains below the target. The 75% approval rating target is quite aggressive for this type of measure. The decrease is within the margin of error.

2b. Public satisfaction with the government website decreased slightly by 1% from the previous year. The decrease is within the margin of error.

2c. The satisfaction level of government clients increased slightly from the rating of 89% last year to 90% in 2008-09. It remains below the target of 95%.

In prior years, the Office of the Auditor General applied specified procedures to all ministry performance measures included in the annual report. In the current year the Office of the Auditor General conducted a limited assurance engagement (review) of a selection of performance measures that are identified in the annual report as "*Reviewed by Auditor General*". The measures were selected for review by ministry management based on the following criteria established by government:

- Enduring measures that best represent the goal and mandated initiatives.
- Measures have well-established methodology and reporting of data.
- Measures have outcomes over which the government has a greater degree of influence.

Performance Measures

Goal 1 - Government policy and planning are coordinated and effective

1. Satisfaction of Policy Coordination Office Clients with Products and Services

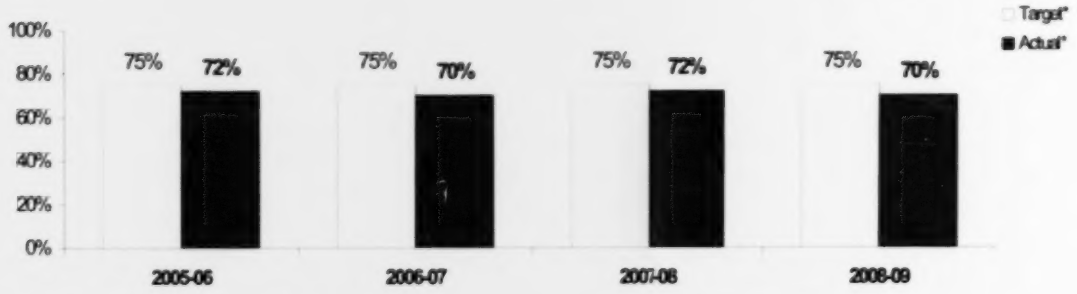
This measure rates the satisfaction of government clients with the products and services they received from the Policy Coordination Office over the previous 12 months.

From June 4 to 25, 2009, a census survey was conducted of government clients of the Policy Coordination Office. A total of 264 clients were invited to participate in the web-based survey, and 168 responded, for an overall participation rate of 64%. Of those who participated, 158 had received at least one product or service from the Policy Coordination Office in the past 12 months. Among the 158 respondents who had received at least one product or service, 85% were very or somewhat satisfied, 15% were neutral, and 0% were dissatisfied.

Goal 2 - Government communications is coordinated and effective

2a. Public Satisfaction with Government Communications

This measure rates Albertans' satisfaction with information they receive directly from government about programs and services.



(*Represents the total of "very" and "somewhat" satisfied responses)

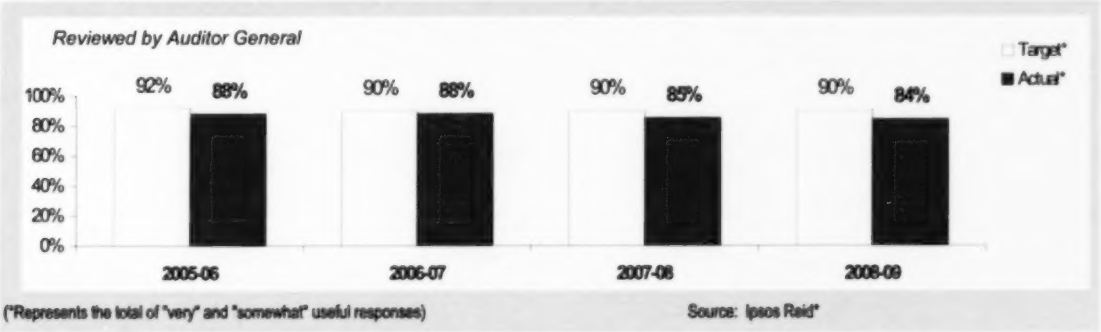
Source: Ipsos Reid^

2008-09 results reflect telephone interviews with 800 adult Albertans conducted from June 10-14, 2009. Respondents were randomly selected from across the province. A sample of this size within the given population produces results that are reliable to withir plus or minus 3.5% 19 times out of 20. Respondents were first asked whether they heard or received any information about the provincial government activities or programs. Those who answered "Yes" were then asked to choose from very satisfied, somewhat satisfied, somewhat dissatisfied or very dissatisfied. Figures shown reflect the averaged results of multiple questions. No response replies are not included in the calculation of results.

Adjustments were made to remove those respondents who had no recall of government communications over the past year. Previous years were also adjusted for comparability.

2b. Public Satisfaction with Government of Alberta Home Page

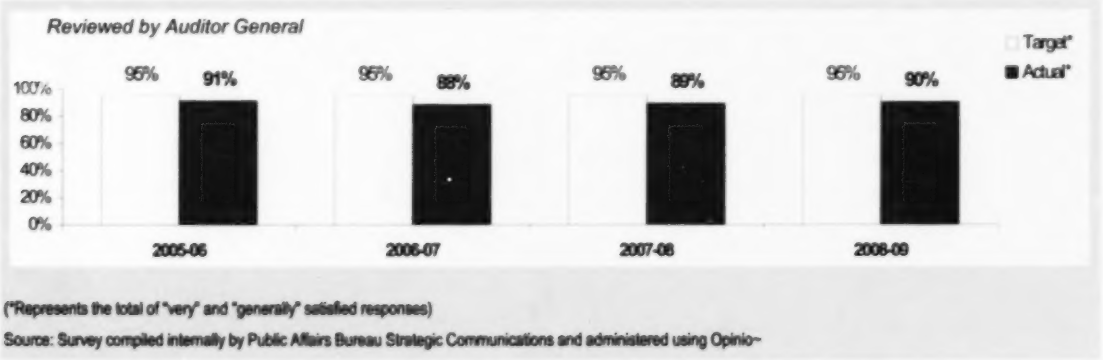
This measure tracks users' satisfaction with the Alberta government home page by asking how useful they find the page in helping them locate the information they need. As the main portal to the Alberta government website, the home page offers access to government news as well as to information from ministries across government.



2008-09 results reflect telephone interviews with 800 adult Albertans conducted from June 10-14, 2009. Respondents were randomly selected from across the province. A sample of this size within the given population produces results that are reliable to within plus or minus 3.5% 19 times out of 20. Respondents were first asked whether they had visited the Alberta government website in the past year. Those who answered "Yes" were then asked how useful they found the first page in helping them to locate the information they needed by choosing from very useful, somewhat useful, not very useful or not at all useful. No response replies are not included in the calculation of results.

2c. Government Client Satisfaction with Communications Support and Services

This measure rates government client satisfaction levels with communications services provided by the Public Affairs Bureau.



Each year, communications directors are asked to compile a list all clients at the manager, executive and director levels. In order to improve the sample selection process, it was mandatory that all ministry staff at the director level and above be included in the current year sample. 1,141 department staff were contacted via e-mail and provided with a link to a web address that allowed them to complete their surveys online. The survey was conducted from February 4 and March 4, 2009. Responses were received from 698 clients. The survey results were compiled internally by the Public Affairs Bureau. Respondents were asked to choose from very satisfied, generally satisfied, generally dissatisfied or very dissatisfied. Figures shown reflect the averaged results of multiple questions. No response replies are not included in the calculation of results. Three new questions were asked as part of this year's survey, but the responses were not included in averaged results to maintain comparability to prior years.

MINISTRY OF EXECUTIVE COUNCIL

Financial Statements

March 31, 2009

Auditor's Report

Statement of Operations

Statement of Financial Position

Statement of Cash Flows

Notes to the Financial Statements

Schedule 1 - Expenses Directly Incurred Detailed By Object

Schedule 2 - Budget

Schedule 3 - Comparison of Expenses – Directly Incurred and Statutory Expenses By Element to Authorized Budget

Schedule 4 - Salary and Benefits Disclosure

Schedule 5 - Related Party Transactions

Schedule 6 - Allocated Costs – Expenses Incurred By Others and Valuation Adjustments

Auditor's Report

AUDITOR GENERAL *Alberta*

To the Members of the Legislative Assembly

I have audited the statement of financial position of the Ministry of Executive Council as at March 31, 2009 and the statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Ministry's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Ministry of Executive Council as at March 31, 2009 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Fred J. Dunn FCA
Auditor General

Edmonton, Alberta
June 10, 2009

MINISTRY OF EXECUTIVE COUNCIL

Statement of Operations

For the Year ended March 31, 2009

(in thousands)

	2009		2008
	Budget (Schedule 3)	Actual	Actual (Restated)
Revenues			
Internal Government Transfers	$ -	$ -	$ -
Transfers from the Government of Canada	-	-	-
Premiums, Fees and Licences	-	-	1
Other Revenue	-	33	203
	-	33	204
Expenses - Directly Incurred (Note 2b and Schedule 6)			
Voted (Schedules 1 and 3)			
Office of the Premier/Executive Council	10,054	9,942	8,733
Public Affairs	20,026	18,521	14,373
	30,080	28,463	23,106
Statutory (Schedules 1 and 3)			
Valuation Adjustments			
Provision for (Decrease in) Vacation Pay	-	613	(7)
	30,080	29,076	23,099
Net Operating Results	$ (30,080)	$ (29,043)	$ (22,895)

The accompanying notes and schedules are part of these financial statements.

MINISTRY OF EXECUTIVE COUNCIL

Statement of Financial Position

As at March 31, 2009

(in thousands)

	2009	2008 (Restated)
Assets		
Cash	$ 15	$ 47
Accounts Receivable	3	8
Advances	4	3
	$ 22	$ 58
Liabilities		
Accounts Payable and Accrued Liabilities	$ 6,057	$ 3,689
	6,057	3,689
Net Assets		
Net assets at Beginning of Year	(3,631)	(3,651)
Net Operating Results, as Restated (Note 3)	(29,043)	(22,895)
Net Financing Provided from (for) General Revenues, as Restated (Note 3)	26,639	22,915
Net Assets at End of Year	(6,035)	(3,631)
	$ 22	$ 58

The accompanying notes and schedules are part of these financial statements.

MINISTRY OF EXECUTIVE COUNCIL

Statement of Cash Flow

For the Year ended March 31, 2009

(in thousands)

	2009	2008 (Restated)
Operating Transactions		
Net Operating Results	$ (29,043)	$ (22,895)
Non-cash items included in Net Operating Results		
Valuation Adjustments	613	(7)
	(28,430)	(22,902)
Decrease (Increase) in Accounts Receivable and Advances	4	57
(Decrease) Increase in Accounts Payable and Accrued Liabilities	1,755	(63)
Cash Provided by (Applied to) Operating Transactions	(26,671)	(22,908)
Financing Transactions		
Net Financing Provided from (for) General Revenues	26,639	22,915
Increase (Decrease) in Cash	(32)	7
Cash, Beginning of Year	47	40
Cash, End of Year	$ 15	$ 47

The accompanying notes and schedules are part of these financial statements.

Notes to the Financial Statements

Year Ended March 31, 2009

NOTE 1 AUTHORITY

The Ministry of Executive Council operates under the authority of the *Government Organization Act*, Chapter G-10, Revised Statutes of Alberta 2000.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

These financial statements are prepared in accordance with Canadian generally accepted accounting principles for the public sector as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants (PSAB). The PSAB financial statements presentation standard for government summary financial statements has been modified to more appropriately reflect the nature of the departments.

(a) Reporting Entity

The reporting entity is the Ministry of Executive Council. This entity consists of the activities of the Office of the Premier/Executive Council and Public Affairs Bureau.

All departments of the Government of Alberta operate within the General Revenue Fund (the Fund). The Fund is administered by the Minister of Finance and Enterprise. All cash receipts of departments are deposited into the Fund and all cash disbursements made by departments are paid from the Fund. Net Financing provided from (for) General Revenues is the difference between all cash receipts and all cash disbursements made.

(b) Basis of Financial Reporting

Revenues

All revenues are reported on the accrual basis of accounting. Cash received for which goods or services have not been provided by year end is recorded as unearned revenue.

Expenses

Directly Incurred

Directly incurred expenses are those costs the ministry has primary responsibility and accountability for, as reflected in the Government's budget documents.

In addition to program operating expenses such as salaries, supplies, etc., directly incurred expenses also include:

- pension costs which comprise the cost of employer contributions for current service of employees during the year.
- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay, overtime, guarantees and indemnities.

Incurred by Others

Services contributed by other entities in support of the Ministry's operations are disclosed in Schedule 6.

Assets

Financial assets of the Ministry are limited to financial claims, such as advances to and receivables from other organizations, employees and other individuals.

Assets acquired by right are not included. The threshold for capitalizing new systems development is $100,000 and the threshold for all other tangible capital assets is $5,000. All land is capitalized. The Ministry has no tangible capital assets that meet these thresholds.

Liabilities

Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

Net Liabilities

Net liabilities represents the difference between the carrying value of assets held by the Ministry and its liabilities.

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of cash, accounts receivable, advances, accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short term nature of these instruments.

NOTE 3 ORGANIZATION (FUNDING) CHANGE

(in thousands)

Information and Communication Technology (ICT) core services funding was transferred from the Ministry of Executive Council to the Department of Service Alberta. The comparatives have been restated to reflect this funding transfer and has resulted in a decrease in expenses of $124 for the period ended March 31, 2008.

Net expenses as previously reported	$23,230
Core funding transfer	(124)
Net expenses (restated) at March 31, 2008	$23,106

NOTE 4 CONTRACTUAL OBLIGATIONS

(in thousands)

	2009	2008
Service contracts	$ 688	$ 70

The aggregate amounts payable for the unexpired terms of these contractual obligations will be fulfilled in 2010.

NOTE 5 CONTINGENT LIABILITIES

(in thousands)

At March 31, 2009 the Ministry is a defendant in one legal claim (2008 – one legal claim). This claim has a specified amount totaling $76 and is covered by the Alberta Risk Management Fund.

NOTE 6 BENEFIT PLANS

(in thousands)

The Ministry participates in the multi-employer Management Employees Pension Plan and Public Service Pension Plan. The Ministry also participates in the multi-employer Supplementary Retirement Plan for Public Service Managers. The expense for these pension plans is equivalent to the annual contributions of $2,325 for the year ended March 31, 2009 (2008 – $2,026).

At December 31, 2008, the Management Employees Pension Plan reported a deficiency of $568,574 (2007 – $84,341) and the Public Service Pension Plan reported a deficiency of $1,187,538 (2007 – $92,509 as restated). At December 31, 2008, the Supplementary Retirement Plan for Public Service Managers had a deficiency of $7,111 (2007 – surplus of $1,510).

The Ministry also participates in two multi-employer Long Term Disability Income Continuance Plans. At March 31, 2009, the Bargaining Unit Plan reported an actuarial deficiency of $33,540 (2008 – $6,319) and the Management, Opted Out and Excluded Plan an actuarial deficiency of $1,051 (2008 – actuarial surplus of $7,874). The expense for these two plans is limited to the employer's annual contributions for the year.

NOTE 7 COMPARATIVE FIGURES

Certain 2008 figures have been reclassified to conform to the 2009 presentation.

NOTE 8 APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the Senior Financial Officer and the Deputy Minister.

MINISTRY OF EXECUTIVE COUNCIL

Schedule to the Financial Statements

Schedule 1

Expenses - Directly Incurred Detailed by Object

For the Year ended March 31, 2009

(in thousands)

	2009		2008
	Budget	Actual	Actual (Restated)
Voted			
Salaries, Wages and Employee Benefits	$ 21,885	$ 22,152	$ 19,836
Supplies and Services	7,989	6,138	3,089
Grants	-	-	-
Financial Transactions and Other	206	173	181
Amortization of Tangible Capital Assets	-	-	-
	$ 30,080	$ 28,463	$ 23,106
Statutory			
Valuation adjustments			
Provision for (Decrease in) Vacation Pay	$ -	$ 613	$ (7)

Schedule to the Financial Statements

Budget

Schedule 2

For the Year ended March 31, 2009

(in thousands)

	2008-2009 Estimates	Authorized Supplementary	2008-2009 Authorized Budget
Revenues:			
Fees, Permits and Licenses	$ -	$ -	$ -
Other Revenue	-	-	-
	-	-	-
Expenses:			
Voted Expenses			
Office of the Premier/Executive Council	10,054	-	10,054
Public Affairs	20,026	-	20,026
	30,080	-	30,080
Statutory Expenses			
Valuation Adjustments			
Provision for Vacation Pay	-	-	-
Total Expenses	30,080	-	30,080
Net Operating Results	$ (30,080)	$ -	$ (30,080)

Schedule to the Financial Statements

Comparison of Expenses - Directly Incurred and Statutory Expenses by Element to Authorized Budget

Schedule 3

For the Year ended March 31, 2009

(in thousands)

	2008-2009 Estimates	Authorized Supplementary	2008-2009 Authorized Budget	2008-2009 Actual (a)	Unexpended (Over Expended)
Voted Expense					
Office of the Premier/Executive Council					
1.0.1 Office of the Premier/Executive Council	$ 9,537	$ -	$ 9,537	$ 9,440	$ 97
1.0.2 Office of the Lieutenant Governor	517	-	517	502	15
	10,054	-	10,054	9,942	112
Public Affairs					
2.0.1 Support Services	1,812	-	1,812	1,802	10
2.0.2 Strategic Communications	16,259	-	16,259	14,774	1,485
2.0.3 Communication Support Services	1,955	-	1,955	1,945	10
	20,026	-	20,026	18,521	1,505
Total Voted Expenses	$ 30,080	$ -	$ 30,080	$ 28,463	$ 1,617
Statutory Expenses					
Valuation Adjustments	-	-	-	613	(613)
	$ -	$ -	$ -	$ 613	$ (613)

(a) Includes achievement bonus amounting to $1,442

Schedule to the Financial Statements

Salary and Benefits Disclosure

Schedule 4

For the Year ended March 31, 2009

	2009				2008
	Base Salary (1)	Other Cash Benefits (2)	Other Non-cash Benefits (3)	Total	Total
Senior Officials					
Deputy Minister (4)(5)	$320,968	$133,504	$ 77,115	$531,587	$460,428
Chief of Staff (4)	253,668	76,100	60,473	390,241	337,129
Deputy Secretary to Cabinet (4)(6)	189,578	29,865	27,315	246,758	240,202
Deputy Chief of Staff	143,103	48,018	8,115	199,236	99,187
Deputy Minister, Premier's Council for Economic Strategy (4)(7)	253,668	43,000	57,239	353,907	-
Executive Director, Southern Alberta Office	171,216	38,800	42,265	252,281	214,721
Director of Communications	150,096	57,663	8,989	216,748	183,360
Deputy Chief, Policy Coordination (4)(8)	172,920	32,100	41,877	246,897	249,358
Managing Director, Public Affairs Bureau (4)	204,012	34,700	49,467	288,179	201,149
Executives					
Office of the Premier/Executive Council:					
Assistant Deputy Minister, Agency Governance Secretariat (9)	178,584	27,200	44,535	250,319	-
Chief of Protocol	145,524	24,700	34,640	204,864	177,304
Public Affairs:					
Executive Director, Strategic Communications - Social	145,572	24,700	35,189	205,461	195,998
Executive Director, Strategic Communications - Economic	141,924	24,100	34,562	200,586	183,634
Executive Director, Communications Support Services	132,960	22,600	32,622	188,182	176,953
Executive Director, Corporate Services	145,572	24,700	9,106	179,378	172,743

Prepared in accordance with Treasury Board Directive 12/98 as amended.

(1) Base salary includes pensionable base pay.

(2) Other cash benefits include bonuses, vacation payouts, and payments in lieu of pension or automobiles.

(3) Other non-cash benefits include the government's share of all employee benefits and contribution or payments made on behalf of employees including pension, supplementary retirement plans, health care, dental coverage, group life insurance, short and long term disability plans, professional memberships and tuition fees.

(4) Automobile provided, no dollar amount included in other non-cash benefits.

(5) This position was occupied by two individuals during the year. The first from April 1 to September 5, 2008 and the second from September 6, 2008 to March 31, 2009. Amount shown in Other Cash Benefits includes vacation payout of $54,204.

(6) This position was occupied by two individuals during the year. The first from April 1 to September 28, 2008 and the second from September 29, 2008 to March 31, 2009.

(7) This was a new position for the 2008-09 fiscal year.

(8) This position was occupied from May 1, 2008 to March 31, 2009.

(9) This was a new position for the 2008-09 fiscal year, occupied from May 1, 2008 to March 31, 2009.

Schedule to the Financial Statements

Related Party Transactions

Schedule 5

For the Year ended March 31, 2009
(in thousands)

Related parties are those entities consolidated or accounted for on a modified equity basis in the Province of Alberta's financial statements. Related parties also include management in the Ministry.

The Ministry and its employees paid or collected certain taxes and fees set by regulation for permits, licenses and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Ministry had the following transactions with related parties recorded on the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the related parties:

	Other Entities	
	2009	2008 (Restated)
Expenses directly incurred		
Other Services	$ 81	$ 243
Receivable from Other Government Departments	$ 2	$ 1

The above transactions do not include support service arrangement transactions disclosed in Schedule 1.

The Ministry also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements and are disclosed in Schedule 6.

	Other Entities	
	2009	2008 (Restated)
Expenses - Incurred by Others		
Accommodation	$ 699	$ 628
Business Services	497	493
Legal Services	115	43
Internal Audit Services	19	14
Air Transportation	714	542
	$ 2,044	$ 1,720

MINISTRY OF EXECUTIVE COUNCIL

Schedule to Financial Statements

Allocated Costs

Schedule 6

For the Year Ended March 31, 2009
(in thousands)

Program	2009								2008 (Restated)
	Expenses - Incurred by Others						Valuation Adjustments		
	Expenses [1]	Accommodation Costs [2]	Business Services [3]	Legal Services [4]	Internal Audit Services [5]	Air Transportation [6]	Vacation Pay and Banked Overtime [7]	Expenses	Expenses
Office of the Premier/Executive Council	$ 9,942	$ 330	$ 5	$ 91	$ 19	$ 714	$ 354	$ 11,455	$ 9,504
Public Affairs Bureau	18,521	369	492	24	-	-	259	19,665	15,166
	$ 28,463	$ 699	$ 497	$ 115	$ 19	$ 714	$ 613	$ 31,120	$ 24,670

(1) Expenses - Directly Incurred as per Statement of Operations, excluding valuation adjustments.
(2) Costs shown for Accommodation on Schedule 5, allocated by square footage.
(3) Business Services on Schedule 5, includes financial and administrative services and executive vehicle services allocated by estimated costs incurred in each program.
(4) Costs for Legal Services on Schedule 5, allocated by estimated costs incurred by each program.
(5) The Department of Treasury Board provides Internal Audit Services. Costs shown for Internal Audit Services on Schedule 5, allocated by estimated costs incurred by Ministry.
(6) The Department of Treasury Board provides a summary of Air Transportation costs as shown on Schedule 5.
(7) Valuation adjustments as per Statement of Operations. Vacation Pay and Banked Overtime Pay are allocated to the program by employee.

ALPHABETICAL LISTING

Entities' Financial Statements in Ministry 2008-09 Annual Reports

ENTITIES INCLUDED IN THE CONSOLIDATED GOVERNMENT REPORTING ENTITY

Ministry, Department, Fund or Agency	*Ministry Annual Report*
Access to the Future Fund	Advanced Education and Technology
Agriculture Financial Services Corporation	Agriculture and Rural Development
Alberta Alcohol and Drug Abuse Commission	Health and Wellness
Alberta Cancer Prevention Legacy Fund	Finance and Enterprise
Alberta Capital Finance Authority	Finance and Enterprise
Alberta Energy and Utilities Board[1]	Energy
Alberta Enterprise Corporation[2]	Advanced Education and Technology
Alberta Foundation for the Arts	Culture and Community Spirit
Alberta Gaming and Liquor Commission	Solicitor General and Public Security
Alberta Heritage Foundation for Medical Research Endowment Fund	Finance and Enterprise
Alberta Heritage Savings Trust Fund	Finance and Enterprise
Alberta Heritage Scholarship Fund	Finance and Enterprise
Alberta Heritage Science and Engineering Research Endowment Fund	Finance and Enterprise
Alberta Historical Resources Foundation	Culture and Community Spirit
Alberta Insurance Council	Finance and Enterprise
Alberta Investment Management Corporation[3]	Finance and Enterprise
Alberta Livestock and Meat Agency[4]	Agriculture and Rural Development
Alberta Local Authorities Pension Plan Corporation	Finance and Enterprise
Alberta Pensions Administration Corporation	Finance and Enterprise
Alberta Petroleum Marketing Commission	Energy
Alberta Research Council Inc.	Advanced Education and Technology
Alberta Risk Management Fund	Finance and Enterprise
Alberta School Foundation Fund	Education
Alberta Securities Commission	Finance and Enterprise
Alberta Social Housing Corporation	Housing and Urban Affairs
Alberta Sport, Recreation, Parks and Wildlife Foundation	Tourism, Parks and Recreation
Alberta Treasury Branches	Finance and Enterprise
Alberta Utilities Commission[1]	Energy
ATB Insurance Advisors Inc.	Finance and Enterprise
ATB Investment Management Inc.	Finance and Enterprise
ATB Investment Services Inc.	Finance and Enterprise
ATB Securities Inc.	Finance and Enterprise
Child and Family Services Authorities:	Children and Youth Services
Calgary and Area Child and Family Services Authority	
Central Alberta Child and Family Services Authority	
East Central Alberta Child and Family Services Authority	
Edmonton and Area Child and Family Services Authority	
North Central Alberta Child and Family Services Authority	
Northeast Alberta Child and Family Services Authority	
Northwest Alberta Child and Family Services Authority	
Southeast Alberta Child and Family Services Authority	
Southwest Alberta Child and Family Services Authority	
Métis Settlements Child and Family Services Authority	

ENTITIES INCLUDED IN THE CONSOLIDATED GOVERNMENT REPORTING ENTITY

Ministry, Department, Fund or Agency	*Ministry Annual Report*
C-FER Technologies (1999) Inc.	Advanced Education and Technology
Climate Change and Emissions Management Fund[5]	Environment
Credit Union Deposit Guarantee Corporation	Finance and Enterprise
Colleges:	Advanced Education and Technology
Alberta College of Art and Design	
Bow Valley College	
Grande Prairie Regional College	
Grant MacEwan College	
Keyano College	
Lakeland College	
Lethbridge Community College	
Medicine Hat College	
Mount Royal College	
NorQuest College	
Northern Lakes College	
Olds College	
Portage College	
Red Deer College	
Department of Advanced Education and Technology	Advanced Education and Technology
Department of Agriculture and Rural Development	Agriculture and Rural Development
Department of Children and Youth Services	Children and Youth Services
Department of Culture and Community Spirit	Culture and Community Spirit
Department of Education	Education
Department of Energy	Energy
Department of Finance and Enterprise	Finance and Enterprise
Department of Environment	Environment
Department of Health and Wellness	Health and Wellness
Department of Housing and Urban Affairs	Housing and Urban Affairs
Department of Municipal Affairs	Municipal Affairs
Department of Seniors and Community Supports	Seniors and Community Supports
Department of Solicitor General and Public Security	Solicitor General and Public Security
Department of Sustainable Resource Development	Sustainable Resource Development
Department of Tourism, Parks and Recreation	Tourism, Parks and Recreation
Energy Resources Conservation Board[4]	Energy
Environmental Protection and Enhancement Fund	Sustainable Resource Development
Gainers Inc.	Finance and Enterprise
Government House Foundation	Culture and Community Spirit
Historic Resources Fund	Culture and Community Spirit
Human Rights, Citizenship and Multiculturalism Education Fund	Culture and Community Spirit
iCORE Inc.	Advanced Education and Technology
Lottery Fund	Solicitor General and Public Security
Ministry of Aboriginal Relations[6]	Aboriginal Relations
Ministry of Advanced Education and Technology	Advanced Education and Technology
Ministry of Agriculture and Rural Development	Agriculture and Rural Development
Ministry of Children and Youth Services	Children and Youth Services
Ministry of Culture and Community Spirit	Culture and Community Spirit
Ministry of Education	Education
Ministry of Employment and Immigration[6]	Employment and Immigration
Ministry of Energy	Energy
Ministry of Environment	Environment
Ministry of Executive Council[6]	Executive Council
Ministry of Finance and Enterprise	Finance and Enterprise
Ministry of Health and Wellness	Health and Wellness

ENTITIES INCLUDED IN THE CONSOLIDATED GOVERNMENT REPORTING ENTITY

Ministry, Department, Fund or Agency	*Ministry Annual Report*
Ministry of Housing and Urban Affairs	Housing and Urban Affairs
Ministry of Infrastructure[6]	Infrastructure
Ministry of International and Intergovernmental Relations[6]	International, and Intergovernmental Relations
Ministry of Justice[6]	Justice
Ministry of Municipal Affairs	Municipal Affairs
Ministry of Seniors and Community Supports	Seniors and Community Supports
Ministry of Service Alberta[6]	Service Alberta
Ministry of Solicitor General and Public Security	Solicitor General and Public Security
Ministry of Sustainable Resource Development	Sustainable Resource Development
Ministry of Tourism, Parks, and Recreation	Tourism, Parks, and Recreation
Ministry of Transportation[6]	Transportation
Ministry of the Treasury Board[6]	Treasury Board
N.A. Properties (1994) Ltd.	Finance and Enterprise
Natural Resources Conservation Board	Sustainable Resource Development
Persons with Developmental Disabilities Community Boards:	Seniors and Community Supports
Calgary Region Community Board	
Central Region Community Board	
Edmonton Region Community Board	
Northeast Region Community Board	
Northwest Region Community Board	
South Region Community Board	
Provincial Judges and Masters in Chambers Reserve Fund	Finance and Enterprise
Regional Health Authorities and Provincial Health Boards:	Health and Wellness
Alberta Cancer Board	
Alberta Mental Health Board	
Aspen Regional Health Authority	
Calgary Health Region	
Capital Health	
Chinook Regional Health Authority	
David Thompson Regional Health Authority	
East Central Health	
Health Quality Council of Alberta	
Northern Lights Health Region	
Peace Country Health	
Palliser Health Region	
Safety Codes Council	Municipal Affairs
School Boards and Charter Schools:	Education
Almadina School Society	
Aspen View Regional Division No. 19	
Aurora School Ltd.	
Battle River Regional Division No. 31	
Black Gold Regional Division No. 18	
Boyle Street Education Centre	
Buffalo Trail Public Schools Regional Division No. 28	
Calgary Arts Academy Society	
Calgary Girls' School Society	
Calgary Roman Catholic Separate School District No. 1	
Calgary School District No. 19	
Calgary Science School Society	
Canadian Rockies Regional Division No. 12	
CAPE-Centre for Academic and Personal Excellence Institute	
Chinook's Edge School Division No. 73	

ENTITIES INCLUDED IN THE CONSOLIDATED GOVERNMENT REPORTING ENTITY

Ministry, Department, Fund or Agency	*Ministry Annual Report*

Christ the Redeemer Catholic Separate Regional Division No. 3
Clearview School Division No. 71
East Central Alberta Catholic Separate Schools Regional Division No. 16
East Central Francophone Education Region No. 3
Edmonton Catholic Separate School District No. 7
Edmonton School District No. 7
Elk Island Catholic Separate Regional Division No. 41
Elk Island Public Schools Regional Division No. 14
Evergreen Catholic Separate Regional Division No. 2
FFCA Charter School Society
Foothills School Division No. 38
Fort McMurray Roman Catholic Separate School District No. 32
Fort McMurray School District No. 2833
Fort Vermilion School Division No. 52
Golden Hills School Division No. 75
Grande Prairie Public School District No. 2357
Grande Prairie Roman Catholic Separate School District No. 28
Grande Yellowhead Regional Division No. 35
Grasslands Regional Division No. 6
Greater North Central Francophone Education Region No. 2
Greater Southern Public Francophone Education Region No. 4
Greater Southern Separate Catholic Francophone Education Region No. 4
Greater St. Albert Catholic Regional Division No. 29
High Prairie School Division No. 48
Holy Family Catholic Regional Division No. 37
Holy Spirit Roman Catholic Separate Regional Division No. 4
Horizon School Division No. 67
Lakeland Roman Catholic Separate School District No. 150
Lethbridge School District No. 51
Living Waters Catholic Regional Division No. 42
Livingstone Range School Division No. 68
Medicine Hat Catholic Separate Regional Division No. 20
Medicine Hat School District No. 76
Moberly Hall School Society
Mother Earth's Children's Charter School Society
New Horizons Charter School Society
Northern Gateway Regional Division No. 10
Northern Lights School Division No. 69
Northland School Division No. 61
Northwest Francophone Education Region No. 1
Palliser Regional Division No. 26
Parkland School Division No. 70
Peace River School Division No. 10
Peace Wapiti School Division No. 76
Pembina Hills Regional Division No. 7
Prairie Land Regional Division No. 25
Prairie Rose School Division No. 8
Red Deer Catholic Regional Division No. 39
Red Deer School District No. 104
Rocky View School Division No. 41
St. Albert Protestant Separate School District No. 6

ENTITIES INCLUDED IN THE CONSOLIDATED GOVERNMENT REPORTING ENTITY

Ministry, Department, Fund or Agency	*Ministry Annual Report*
St. Paul Education Regional Division No. 1	
St. Thomas Aquinas Roman Catholic Separate Regional Division No. 38	
Sturgeon School Division No. 24	
Suzuki Charter School Society	
Westmount Charter School Society	
Westwind School Division No. 74	
Wetaskiwin Regional Division No. 11	
Wild Rose School Division No. 66	
Wolf Creek School Division No. 72	
Supplementary Retirement Plan Reserve Fund	Finance and Enterprise
Technical Institutes and The Banff Centre:	Advanced Education and Technology
Northern Alberta Institute of Technology	
Southern Alberta Institute of Technology	
The Banff Centre for Continuing Education	
Universities:	Advanced Education and Technology
Athabasca University	
The University of Alberta	
The University of Calgary	
The University of Lethbridge	
Victims of Crime Fund	Solicitor General and Public Security
The Wild Rose Foundation	Culture and Community Spirit

ENTITIES NOT INCLUDED IN THE CONSOLIDATED GOVERNMENT REPORTING ENTITY

Fund or Agency	*Ministry Annual Report*
Alberta Foundation for Health Research	Advanced Education and Technology
Alberta Heritage Foundation for Medical Research	Advanced Education and Technology
Alberta Heritage Foundation for Science and Engineering Research	Advanced Education and Technology
Alberta Teachers' Retirement Fund Board	Education
Improvement Districts' Trust Account	Municipal Affairs
Local Authorities Pension Plan	Finance and Enterprise
Long-Term Disability Income Continuance Plan - Bargaining Unit	Treasury Board
Long-Term Disability Income Continuance Plan - Management, Opted Out and Excluded	Treasury Board
Management Employees Pension Plan	Finance and Enterprise
Provincial Judges and Masters in Chambers (Registered) Pension Plan	Finance and Enterprise
Public Service Management (Closed Membership) Pension Plan	Finance and Enterprise
Public Service Pension Plan	Finance and Enterprise
Special Areas Trust Account	Municipal Affairs
Special Forces Pension Plan	Finance and Enterprise
Supplementary Retirement Plan for Public Service Managers	Finance and Enterprise
Workers' Compensation Board	Employment and Immigration

Footnotes:

[1] Effective January 1, 2008, the Alberta Energy and Utilities Board was realigned into two separate regulatory bodies: the Alberta Utilities Commission and the Energy Resources Conservation Board.
[2] The Act was proclaimed and came into force on December 5, 2008.
[3] Began operations July 1, 2008.
[4] Incorporated on January 29, 2009
[5] Began operations July 1, 2007.
[6] Ministry includes only the departments so separate financial statements are not necessary.

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